

HOUSE CONCURRENT RESOLUTION NO. 3030

Introduced by

Representatives Headland, Owens, S. Meyer

Senators Cook, Miller, Triplett

1 A concurrent resolution directing the Legislative Management to study the feasibility and
2 desirability of requiring use of cigarette tax stamps to ensure compliance with tobacco products
3 tax laws.

4 **WHEREAS**, North Dakota is one of only three states that do not require tax stamps on
5 cigarettes; and

6 **WHEREAS**, application of tax stamps to cigarette packs intended for sale would help to
7 ensure collection of applicable taxes and support state and federal enforcement efforts to
8 reduce illicit tobacco trade; and

9 **WHEREAS**, application of tax stamps would demonstrate diligent enforcement of master
10 settlement agreement provisions to ensure reliable collection of master settlement agreement
11 payments due to states; and

12 **WHEREAS**, a study of the effects of requiring tax stamping on cigarettes will allow
13 consideration of the effects of the requirement on the state, wholesalers, the public, and
14 administrative and law enforcement agencies;

15 **NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF**
16 **NORTH DAKOTA, THE SENATE CONCURRING THEREIN:**

17 That the Legislative Management study the feasibility and desirability of requiring use of
18 cigarette tax stamps to ensure compliance with tobacco products tax laws; and

19 **BE IT FURTHER RESOLVED**, that the Legislative Management report its findings and
20 recommendations, together with any legislation required to implement the recommendations, to
21 the Sixty-third Legislative Assembly.